

City of Collegedale

Fiscal Year 2012-2013

Proposed Operating Budget

Executive Summary

May 18, 2012

Board of Commissioners,

I offer this Executive Summary of the Fiscal 2013 Spending Plan as a cursory overview of the highlights in this year's document.

The General Fund has no tax increase and continues on our path of sound fiscal management of our citizen's resources. We propose to offer a 1% cost of labor adjustment as we absorb several cost increases that were expected and many of which have been properly contained to the best of our ability. As discussed last year, and upon the recommendation of the Finance and Human Resources Key Managers, we propose to reward tenure with our City an additional amount above the 10 year and 20 year range. In today's fluid economy and workforce, it is normal for folks to change jobs frequently unlike years or generations past. This is expensive to the employer and since we work to maintain all positions at competitive labor rates, regardless of time served, we feel this is the best way to reward the employee, maintain consistency in recruitment and retention, and not allow a "creep payroll method" whereby someone doing the same job as a "newbie" does not make an exorbitant amount of money just because he/she has been here 20 years. That mindset causes problems; we are comfortable we have the right mix proposed.

Last year's property tax increase, formatted entirely by the acquisition of the Collegedale Public Library which will begin its second year under our ownership, has increased the Fire Department's funding as they share only in this line item of revenue. We clearly laid this out in last year's presentation as their funding is in arrears of the previous year's assessment.

We will add in, as our final year, expense for a March 2013 election and also fund the website upgrades as desired. We are holding the line as best we can on various categories but where funding needs have been obvious, we have raised them upwards line item by line item. We always review using this format as costs are contained much more efficiently. We have allowed at least a 1% safety spread of excess revenues over planned expenditures as is our custom. This has proved to be "good business plan" in the past. We will also transfer funds to maintain 25% of projected operating revenue for the 2013 fiscal year into our Contingency Accounts, (rainy day fund). That equates to approximately \$1,700,000.

Since we planted the seeds of Information Technology and camera surveillance systems last year, which delayed upgrade of the Police Fleet by one year, we propose the purchase of eight new vehicles in this year's budget, debt serviced for three years on a lease to own program.

Public Works has a need for several pieces of Capital Equipment such as track-hoes, bulldozers, and back-hoes, etc. We plan to purchase an automated garbage truck this year as well, which has previously been discussed. We still plan to continue with the Prospect Church Road Bridges project that was previously rescinded but with a funding twist. It will not be placed in this year's spending plan but when the State and Federal governments are ready to move on this project, we will request a budget amendment and receive the 80% grant and inject our 20% funding from our Capital Improvement Accounts where we have money set aside for our share of this project.

We have drilled down on the Airport Budget, as they have continued to retire their debt burdens by the hangers now being debt free, and returned them as an enterprise back to profitability. This has been a long hard road and it is not over. The Airport is now paying back what it owes the Sewer Fund but will take several years to do so.

Still, and notwithstanding, our efforts have been fruitful. The great recession more than anything else, has affected the Airport Operations since the vast majority of their business is related to general and recreational aviation components.

We continue to service our General Fund debt, which is well contained, and will begin paying principle and interest on our \$2,000,000 bond we acquired as a cost share and

funding mechanism in order for us to “cash flow” the ARRA (stimulus) projects, complete the College Drive East Project, purchase various Capital Assets such as a Solid Waste transport trailer and greenway projects. We have retired the debt and now own free and clear City Hall and the Central Fire Station on Sanborn Drive.

We continue to service and repair our Sewer System Infrastructure but we found a concern this year in our analysis of revenue. Frankly, we believe we have inadvertently overestimated the general revenue streams of the Sewer Fund and have substantially cut them back to be safe.

The Sewer Fund is profitable but between the “Balance Sheet” numbers and the “Income\Profit-Loss Statement” where our auditors move money and account for depreciation and capital assets, there is a risk of revenue being budgeted too high relative to expenses. We simply decreased revenue projections and desire it to exceed our projections. Finally, we are in the “trust but verify mode” as the revenues from the Sewer Fund are based partially upon “other people’s meters” and at times, this causes us concern. We are looking into exactly how we can address this. There are no new sewer projects planned for this year unless we expand for development at their expense onto our system.

We plan to present this plan at the work shop on Tuesday, May 29 at 430pm. Formal adoption and voting is planned for the two meetings in June to have a budget in

place as required by State law by June 30.

Overall, these proposals are solid, fiscally sound, and capture the overarching tenets of the City of Collegedale which are Justice, Safety, and Efficiency.

I remain in your service,

Ted A Rogers MSA
City Manager &
Chief Administrative Officer

TAR/ms

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Mission Statement

“The City of Collegedale exists to serve its citizens by exemplifying and embracing our core tenets of Justice, Safety, and Efficiency by fostering an environment of diversity, community culture and effective use of resources.”

Budget Overview

This Budget brings all the departments of the City together, and with the help of the Key Managers and their team, the City's future will be enhanced and stabilized for the upcoming fiscal years.

The Budget is broken up into three funds:

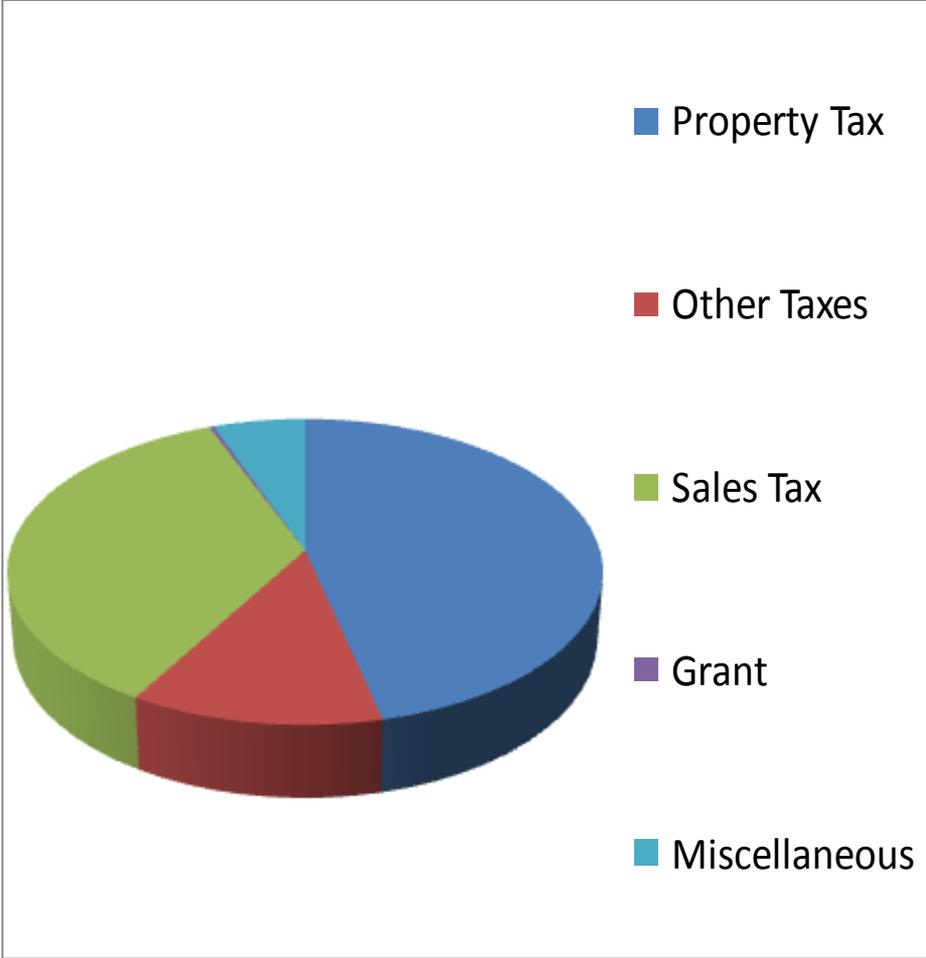
General Fund

Sewer Enterprise Fund

Airport Enterprise Fund

GENERAL FUND REVENUE SUMMARY

Property Tax	\$3,070,935
Other Taxes	\$800,981
Sales Tax	\$2,356,620
Grant	\$18,700
Miscellaneous	\$379,020
<i>Total</i>	<i>\$6,626,256</i>



General Fund Revenues

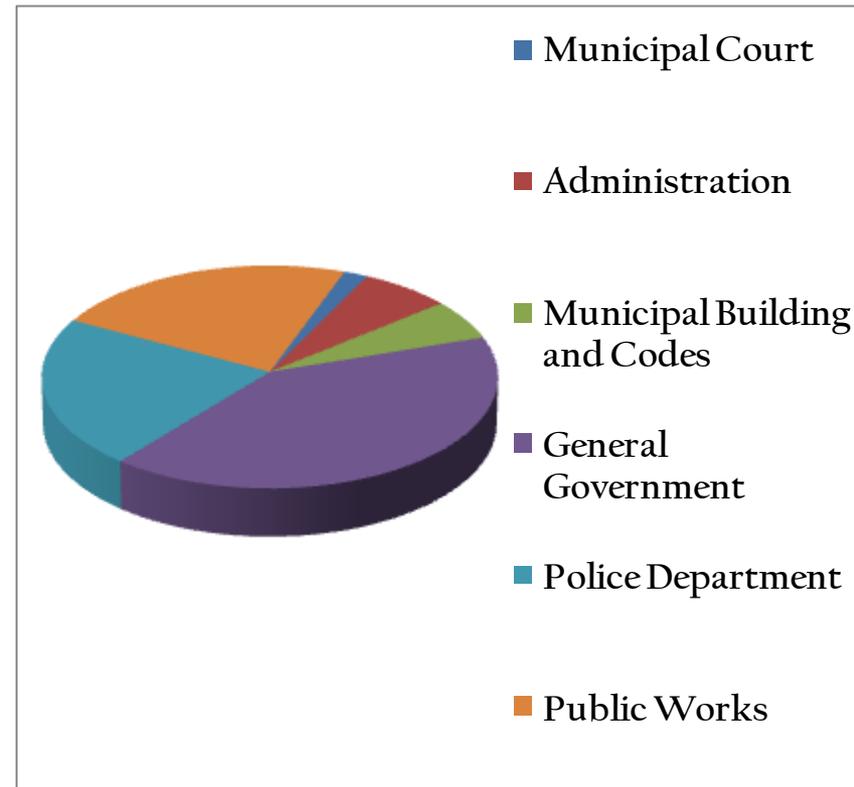
COA	Detail	FY 11/12	FY 12/13	Inc/(Dec)	%
31110	Property Tax	\$2,921,222	\$3,070,935	\$149,713	5%
31120	Utility Tax	\$115,300	\$104,500	(\$10,800)	(9%)
31610	Local Sales Tax	\$1,764,000	\$1,819,020	\$55,020	3%
31800	Business Tax	\$106,300	\$129,700	\$23,400	22%
31911	Telephone Franchise Tax	\$23,170	\$15,500	(\$7,670)	(33%)
31912	Cable Franchise Tax	52,681	\$54,281	\$1,600	3%
32610	Building Permits	\$55,000	\$63,850	\$8,850	16%
33400	State Grants	\$378,000	\$0	(\$378,000)	(100%)
33420	Fed. Law Enforcement Grant	\$18,700	\$18,700	\$0	0%
33510	State Sales Tax	\$529,000	\$537,600	\$8,600	2%
33520	State Income Tax	\$105,000	\$55,000	(\$50,000)	(48%)
33530	State Beer Tax	\$105,624	\$126,000	\$20,376	19%
33551	State Gas Tax	\$181,977	\$210,100	\$28,123	15%

General Fund Revenues

COA	Detail	FY 11/12	FY 12/13	Inc/(Dec)	%
33553	State Gas Inspection Fee	\$13,900	\$15,800	\$1,900	14%
33591	TVA Gross Receipts Tax	\$73,300	\$90,100	\$16,800	23%
34410	Refuse Collection Contract	\$15,000	\$15,000	\$0	0%
34762	Library	\$0	\$18,400	\$18,400	_____
35110	City Court Fines and Costs	\$201,270	\$206,270	\$5,000	2%
36100	Interest Earnings	\$15,000	\$30,100	\$15,100	101%
36330	Sale of Surplus Property	\$5,000	\$5,000	\$0	0%
36793	Appropriation from Fire Dept.	\$44,594	\$0	(\$44,594)	(100%)
36972	Appropriation from Sewer Fund	\$15,000	\$15,000	\$0	0%
36990	Miscellaneous Revenues	\$81,789	\$25,400	(\$56,389)	(69%)
37001	ARRA (stimulus)	\$901,824	\$0	(\$901,824)	(100%)
<i>Total Revenues</i>		<i>\$7,722,651</i>	<i>\$6,626,256</i>	<i>(\$1,096,395)</i>	<i>(14%)</i>

EXPENDITURE SUMMARY

Municipal Court	\$118,380
Administration	\$438,128
Municipal Building and Codes	\$381,934
General Government	\$2,682,260
Police Department	\$1,435,960
Public Works	\$1,486,015
<i>Total</i>	<i>\$6,542,677</i>



Legislative 41100

Acct	Detail	FY 11/12	FY 12/13	Inc/(Dec)	%
171	Fees of Officials	\$23,300	\$23,900	\$600	3%
	<i>Total</i>	<i>\$23,300</i>	<i>\$23,900</i>	<i>\$600</i>	<i>3%</i>

Municipal Court 41210

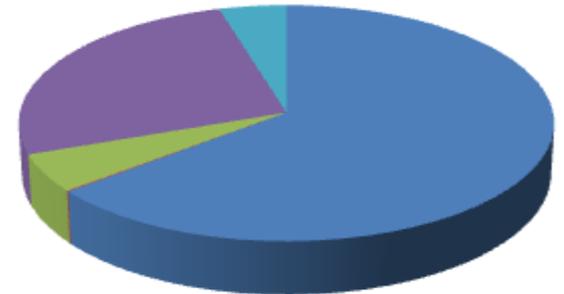
Guiding Principles and Goals

- ❖ A continuing goal of the Collegedale Municipal Court is to provide an enhanced quality service to the citizens of the community with meeting expectations of the citizens that are both professional and proficient.
- ❖ To uphold the accountability of the court's caseloads by completing all duties expected of the Municipal Court in a precise, appropriate timely manner and use of supportive teamwork.
- ❖ To improve community safety through implementation of court orders set by the Judge and the State of Tennessee, while striving to empower individuals to improve and change their lives..

MUNICIPAL COURT 41210



- Salaries & Reserve Officers
- Overtime
- OASI
- Legal Services-Judge
- Other Operating Supplies



Municipal Court

41210

Acct	Detail	FY11/12	FY12/13	Inc/(Dec)	%
111	Salaries and Reserve Officers	\$69,013	\$74,815	\$5,802	8%
112	Overtime	\$140	\$140	\$0	0%
141	OASI	\$5,617	\$6,088	\$471	8%
252	Legal Services – Judge	\$30,630	\$32,162	\$1,532	5%
329	Other Operating Supplies	\$4,900	\$5,175	\$275	6%
	<i>Total</i>	<i>\$110,300</i>	<i>\$118,380</i>	<i>\$8,080</i>	<i>7%</i>

Election Expense

41400

Acct	Detail	FY 11/12	FY 12/13	Inc/(Dec)	%
259	Election Expense	\$0	\$7,500	\$7,500	_____
	<i>Total</i>	<i>\$0</i>	<i>\$7,500</i>	<i>\$7,500</i>	_____

Administration

41600

Guiding Principles and Goals

- ❖ Conduct constant and on-going assessments of individual departments while allowing successful proactive integration to foster a complete dynamic of running a full service city.
- ❖ Effectively project revenues and expenditures by using a constant analysis of real time economic data coupled with proper forecasting of department needs.
- ❖ Lead and manage the City services with vision while respecting historical views and current criteria relative to our Mission Statement and citizen input.

ADMINISTRATION

41600



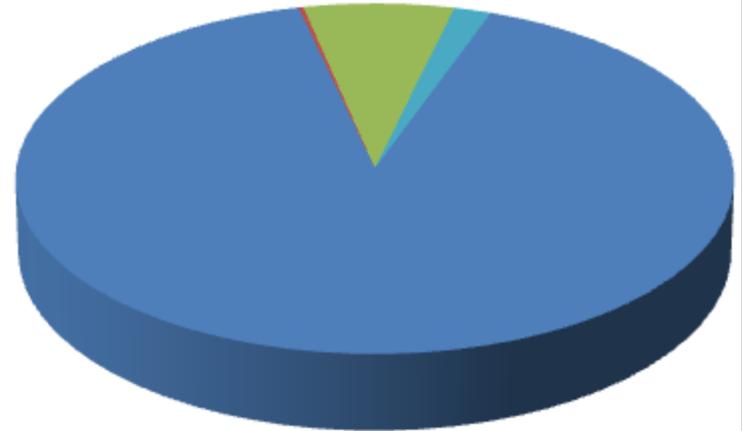
■ Salaries

■ Overtime

■ OASI

■ Other Operating
Supplies

■ Equipment
Lease/Maintenance



Administration

41600

Acct	Detail	FY11/12	FY 12/13	Inc/(Dec)	%
111	Salaries	\$362,162	\$397,934	\$35,772	10%
112	Overtime	\$130	\$990	\$860	662%
141	OASI	\$26,126	\$31,404	\$5,278	20%
329	Other Operating Supplies	\$80	\$0	(\$80)	(100%)
533	Equipment Lease	\$6,600	\$7,800	\$1,200	18%
	<i>Total</i>	<i>\$395,098</i>	<i>\$438,128</i>	<i>\$43,030</i>	<i>11%</i>

Municipal Building and Codes 41810

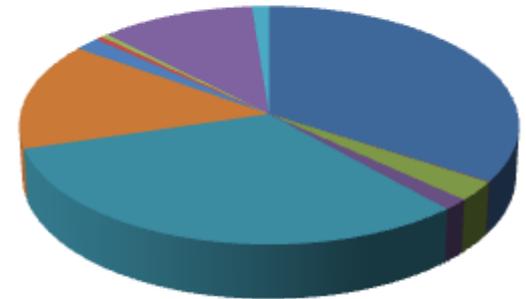
Guiding Principles and Goals

- ❖ Increase Code Enforcement compliance thru implementation of property tickets.
- ❖ Streamline inspection process by utilizing proposed mobile inspection software and Panasonic Toughbook laptop computers.
- ❖ Reduce expenditures thru consolidation of phone, internet, and television services.

MUNICIPAL BUILDING AND CODES 41810



- Salaries
- Overtime
- OASI
- Janatorial Supplies
- Utilites
- Telephone/Cell Phones
- Inspection/Code Enforcement
- Vehicle Fuel
- Vehicle Parts & Repairs
- Building Repair & Maintenance
- Safety Program
- Vehicle Lease
- Capital Outlay



Municipal Building and Codes 41810

Acct	Detail	FY 11/12	FY 12/13	Inc/(Dec)	%
111	Salaries	\$116,038	\$117,204	\$1,166	1%
112	Overtime	\$250	\$250	\$0	0%
141	OASI	\$9,083	\$9,165	\$82	1%
193	Janitorial Supplies	\$5,202	\$5,228	\$26	0%
241	Utilities	\$110,548	\$118,700	\$8,152	7%
245	Telephone/Cell Phones	\$52,247	\$49,013	(\$3,234)	(6%)
294	Inspection/Code Enforcement	\$13,994	\$5,232	(\$8,762)	(63%)
331	Vehicle Fuel	\$2,889	\$1,800	(\$1,089)	(38%)
332	Vehicle Parts and Repairs	\$4,679	\$2,190	(\$2,489)	(53%)

Municipal Building and Codes 41810

Acct	Detail	FY 11/12	FY 12/13	Inc/(Dec)	%
335	Building Repair/Maintenance	\$141,372	\$32,289	(\$109,083)	(77%)
344	Safety Program	\$4,130	\$2,863	(\$1,267)	(31%)
900	Capital Outlay	\$0	\$38,000	\$38,000	_____
	<i>Total</i>	<i>\$460,432</i>	<i>\$381,934</i>	<i>(\$78,498)</i>	<i>(17%)</i>

Other General Government

41990

Acct	Detail	FY 11/12	FY 12/13	Inc/(Dec)	%
134	Retention & Incentive Plan	\$43,484	\$55,227	\$11,743	27%
135	Benefit Consulting Fees	\$8,475	\$8,475	\$0	0%
137	Health Reimbursement Arrangement	\$53,900	\$53,900	\$0	0%
138	Long Term Disability	\$10,612	\$10,612	\$0	0%
142	Medical Insurance	\$449,179	\$434,090	(\$15,089)	(3%)
143	Retirement	\$261,654	\$268,137	\$6,483	2%
145	Life Insurance	\$2,620	\$2,620	\$0	0%
146	Worker's Compensation	\$50,697	\$50,697	\$0	0%
147	Unemployment Taxes	\$7,300	\$7,300	\$0	0%
148	Training and Education	\$38,187	\$38,187	\$0	0%
180	Library Funding	\$400,000	\$400,000	\$0	0%

Other General Government

41990

Acct	Detail	FY 11/12	FY 12/13	Inc/(Dec)	%
181	Local Option Sales Tax Commission	\$24,132	\$18,190	(\$5,942)	(25%)
182	Flood Insurance	\$8,745	\$8,745	\$0	0%
190	Consulting Services	\$6,100	\$6,200	\$100	2%
191	City Attorney	\$23,500	\$24,000	\$500	2%
211	Postage	\$6,699	\$6,999	\$300	4%
231	Advertising and Newsletter	\$7,610	\$15,000	\$7,390	97%
238	Dues and Memberships	\$29,297	\$29,297	\$0	0%
239	Recreation and Holiday Programs	\$19,700	\$19,700	\$0	0%
252	Legal Services-Retainer	\$8,400	\$8,400	\$0	0%
253	Engineering Services	\$52,975	\$49,975	(\$3,000)	(6%)
254	Accounting and Auditing	\$32,500	\$32,500	\$0	0%

Other General Government

41990

Acct	Detail	FY11/12	FY 12/13	Inc/(Dec)	%
258	Humane Society	\$42,000	\$42,000	\$0	0%
298	Property Tax Commission	\$64,168	\$61,419	(\$2,749)	(4%)
301	Computer Support	\$41,200	\$42,000	\$800	2%
308	Bank/Credit Card Fees	\$14,100	\$14,921	\$821	6%
309	Coffee Machine and Supplies	\$3,200	\$3,200	\$0	0%
310	Office Supplies	\$30,773	\$31,000	\$227	1%
510	TML Insurance	\$59,552	\$59,522	(\$30)	0%
	<i>Total</i>	<i>\$1,800,759</i>	<i>\$1,802,313</i>	<i>\$1,554</i>	<i>0%</i>

Police Department 42100

Guiding Principles and Goals

- ❖ Develop training program to improve supervisor's skills and leadership.
- ❖ Improve police presence in community through active visibility in community and business areas.
- ❖ Improve methods used in case management and accountability in the detective division.

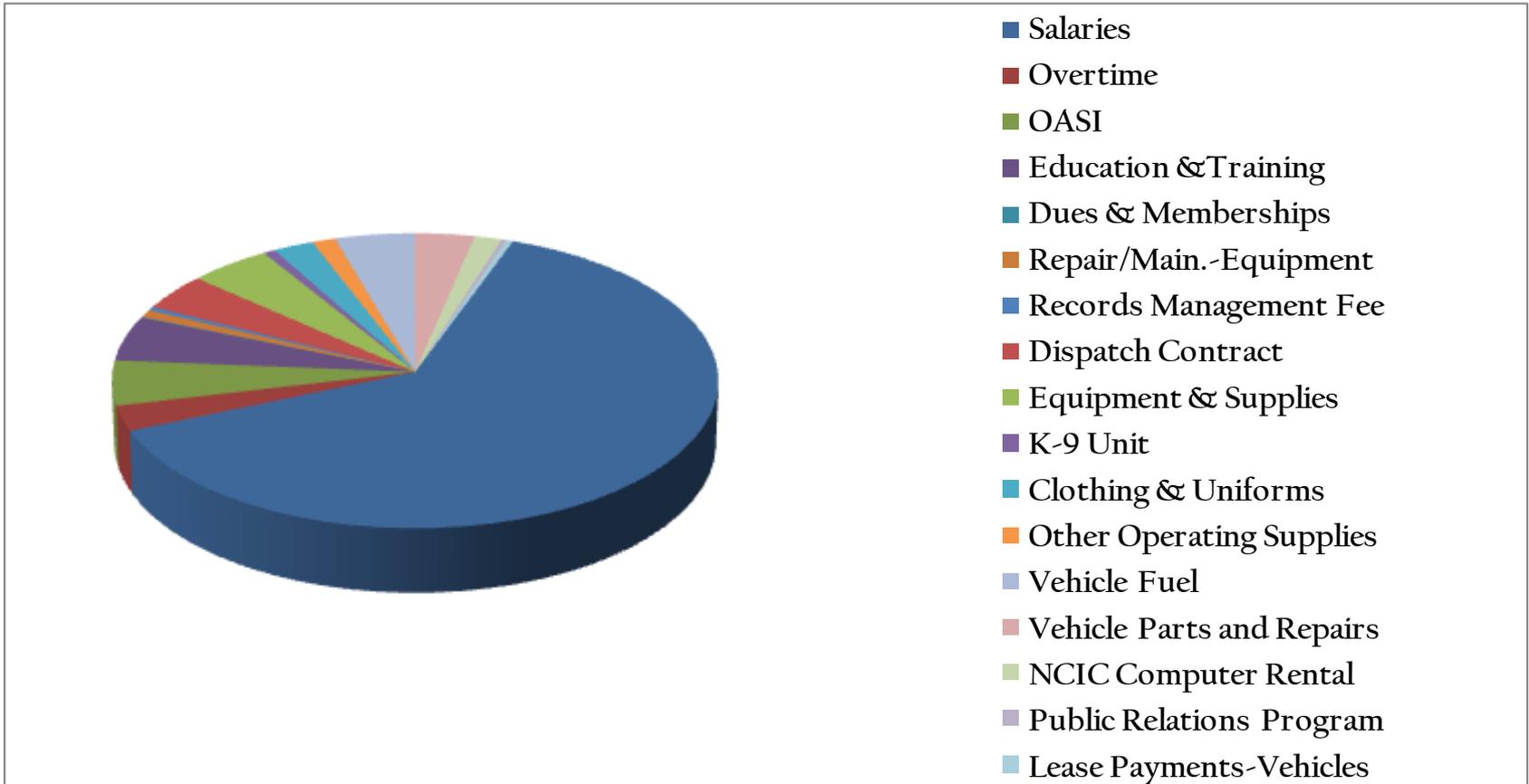
POLICE DEPARTMENT 42100

Mission Statement

Our Mission is to work in alliance with our community to provide effective police services in order to protect, preserve and improve the quality of life we now hold, while simultaneously striving to recognize, defend and respect the sovereignty of all whom we serve.



POLICE DEPARTMENT 42100



Police Department

42100

Acct	Detail	FY11/12	FY 12/13	Inc/(Dec)	%
111	Salaries	\$803,206	\$813,893	\$10,687	1%
112	Overtime	\$35,000	\$35,000	\$0	0%
141	OASI	\$62,700	\$66,555	\$3,855	6%
148	Training and Education	\$62,537	\$61,028	(\$1,509)	(2%)
238	Dues and Memberships	\$1,110	\$1,510	\$400	36%
262	Repair/Main.-Equipment	\$10,713	\$10,543	(\$170)	(2%)
290	Records Management Fees	\$5,305	\$5,305	\$0	0%
293	Dispatch Contract	\$51,081	\$63,108	\$12,027	24%
319	Equipment and Supplies	\$95,997	\$49,909	(\$46,088)	(48%)
323	K-9 Unit	\$8,350	\$7,570	(\$780)	(9%)
326	Clothing and Uniforms	\$29,450	\$29,450	\$0	0%

Police Department

42100

Acct	Detail	FY 11/12	FY 12/13	Inc/(Dec)	%
329	Other Operating Supplies	\$16,844	\$11,604	(\$5,240)	(31%)
331	Vehicle Fuel	\$57,150	\$62,150	\$5,000	9%
332	Vehicle Parts and Repairs	\$46,075	\$43,075	(\$3,000)	(7%)
534	NCIC Computer Rental	\$19,810	\$19,810	\$0	0%
742	Public Relations	\$3,555	\$3,555	\$0	0%
743	Lease Payment- Vehicles	\$4,800	\$111,895	\$107,095	2231%
900	Capital Outlay	\$90,150	\$40,000	(\$50,150)	(56%)
	<i>Total</i>	<i>\$1,403,833</i>	<i>\$1,435,960</i>	<i>\$32,127</i>	<i>2%</i>

Fire Protection

42200

Acct	Detail	FY11/12	FY 12/13	Inc/(Dec)	%
170	Confined Space Fees	\$4,781	\$5,300	\$519	11%
297	Fire Protection	\$490,293	\$565,405	\$75,112	15%
731	ISO Rating Adjustment	\$20,000	\$20,000	\$0	0%
	<i>Total</i>	<i>\$515,074</i>	<i>\$590,705</i>	<i>\$75,631</i>	<i>15%</i>

*ISO – Class 4 Grade

Public Works

Public Works Department
43000

Parks and Recreation
43190

Waste Disposal and Collection
43260

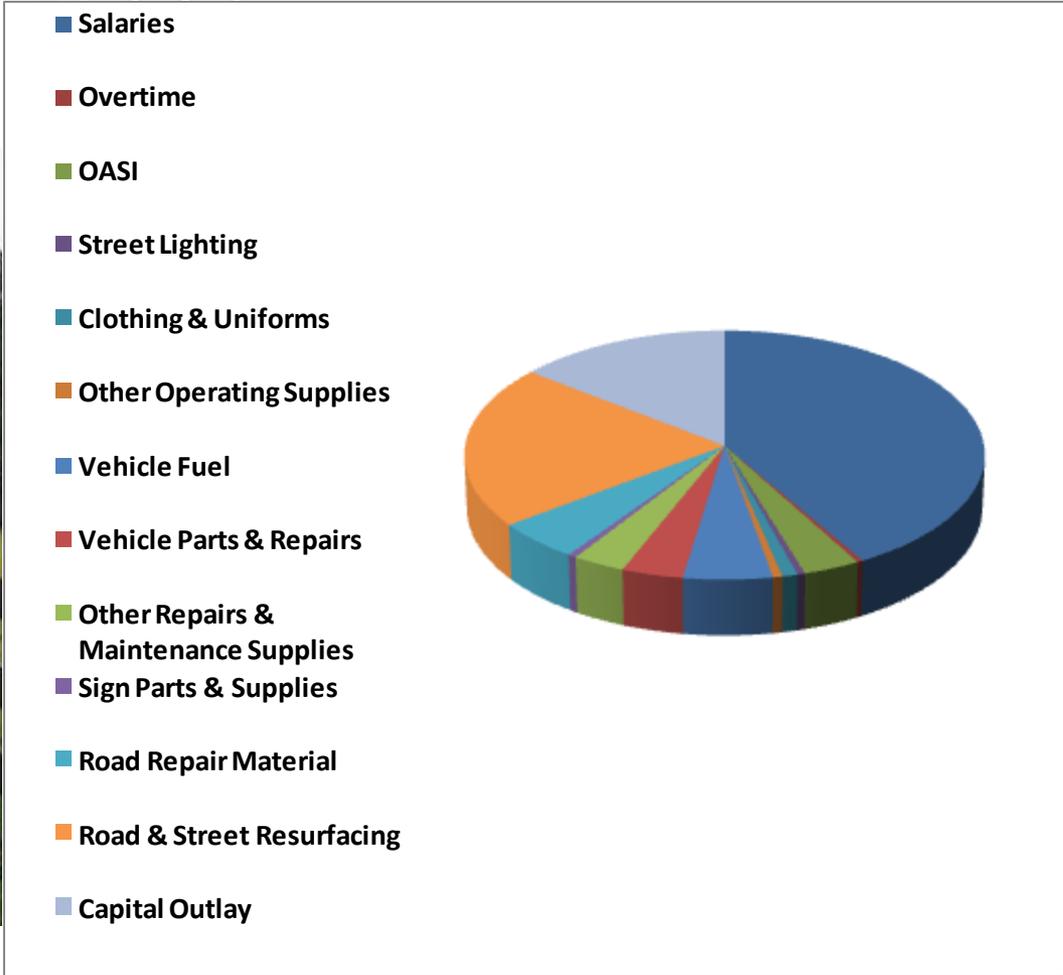
Public Works / Parks & Recreation / Waste Disposal & Collection
43000 / 43190 / 43260

Guiding Principles and Goals

- ❖ Provide and continuously improve Public Works information for use on the City website.
- ❖ Continue to develop the skills of the Public Works management team to meet the current and future needs of the department.
- ❖ Continually seek ways to deliver the highest quality of service at the most cost effective means and take measures that will meet or exceed expectations.

PUBLIC WORKS

43000



Public Works

43000

Acct	Detail	FY 11/12	FY 12/13	Inc/(Dec)	%
111	Salaries	\$372,827	\$376,527	\$3,700	1%
112	Overtime	\$2,980	\$2,980	\$0	0%
141	OASI	\$29,128	\$29,856	\$728	2%
247	Street Lighting	\$5,054	\$4,054	(\$1,000)	(20%)
326	Clothing and Uniforms	\$11,390	\$7,995	(\$3,395)	(30%)
329	Other Operating Supplies	\$9,970	\$4,970	(\$5,000)	(50%)
331	Vehicle Fuel	\$46,600	\$46,600	\$0	0%
332	Vehicle Parts and Repair	\$40,250	\$32,250	(\$8,000)	(20%)
340	Other Rep./Main. Supplies	\$53,745	\$27,745	(\$26,000)	(48%)
342	Sign Parts and Supplies	\$4,497	\$4,497	\$0	0%
400	Road Repair Material	\$45,300	\$45,300	\$0	0%

Public Works

43000

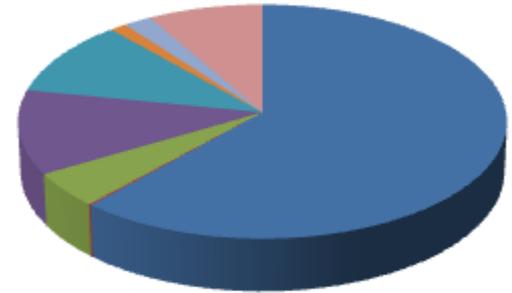
Acct	Detail	FY 11/12	FY 12/13	Inc/(Dec)	%
410	Roads/Streets Resurfacing	\$143,250	\$191,000	\$47,750	33%
801	ARRA (stimulus)	\$779,075	\$0	(\$779,075)	(100%)
900	Capital Outlay	\$327,000	\$129,000	(\$198,000)	(61%)
	Total	\$1,871,066	\$902,774	(\$968,292)	(52%)

PARKS AND RECREATION

43190



- Salaries
- Overtime
- OASI
- Collegedale Recreation Program
- Landscaping Supplies
- Other Operating Supplies
- Vehicle Parts & Repairs
- Other Repairs & Maintenance Supplies
- Capital Outlay



Parks and Recreation

43190

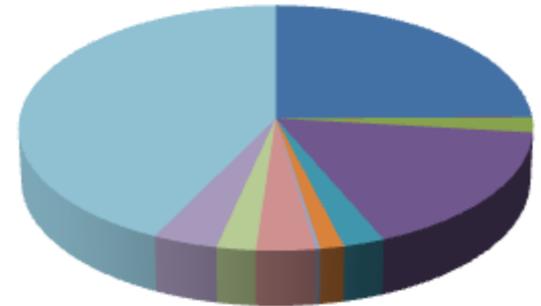
Acct	Detail	FY 11/12	FY 12/13	Inc/(Dec)	%
111	Salaries	\$89,039	\$89,935	\$896	1%
112	Overtime	\$250	\$250	\$0	0%
141	OASI	\$6,937	\$7,026	\$89	1%
236	Collegedale Recreation Program	\$17,000	\$17,000	\$0	0%
328	Landscaping Supplies	\$15,300	\$15,300	\$0	0%
329	Other Operating Supplies	\$1,760	\$1,760	\$0	0%
332	Vehicle Parts and Repairs	\$2,949	\$2,949	\$0	0%
340	Other Repairs/Main. Supplies	\$6,000	\$12,000	\$6,000	100%
900	Capital Outlay	\$106,250	\$0	(\$106,250)	(100%)
	Total	\$245,485	\$146,220	(\$99,265)	(40%)

WASTE COLLECTION & DISPOSAL

43260



- Salaries
- Overtime
- OASI
- Landfill Services
- Greenwaste Recycle
- Garbage Carts
- Other Operating Supplies
- Vehicle Fuel
- Vehicle Parts & Repairs
- Commercial Waste Pick-up
- Capital Outlay



Waste Collection & Disposal

43260

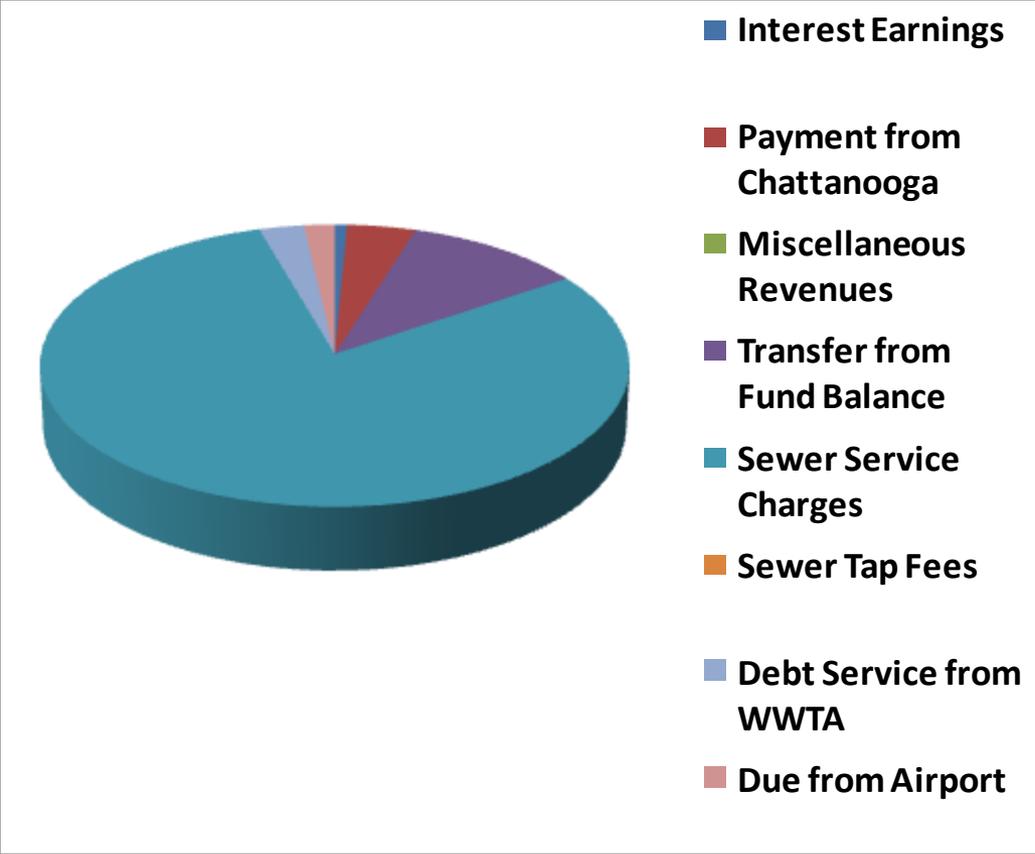
Acct	Detail	FY 11/12	FY 12/13	Inc/(Dec)	%
111	Salaries	\$107,520	\$108,611	\$1,091	1%
112	Overtime	\$150	\$150	\$0	0%
141	OASI	\$8,386	\$8,561	\$175	2%
295	Landfill Services	\$69,518	\$73,355	\$3,837	6%
296	Greenwaste Recycle	\$10,545	\$10,545	\$0	0%
302	Garbage Carts	\$4,000	\$6,165	\$2,165	54%
329	Other Operating Supplies	\$970	\$970	\$0	0%
331	Vehicle Fuel	\$21,900	\$15,186	(\$6,714)	(31%)
332	Vehicle Parts and Repairs	\$9,953	\$9,953	\$0	0%
535	Commercial Waste Pick-up	\$16,525	\$16,525	\$0	0%
900	Capital Outlay	\$110,000	\$187,000	\$77,000	70%
	Total	\$359,467	\$437,021	\$77,554	22%

Debt Service

49000

Acct	Detail	FY 11/12	FY 12/13	Inc/(Dec)	%
633	Debt Service - Interest	\$109,486	\$91,970	(\$17,516)	(16%)
639	Debt Service - Principle	\$265,974	\$165,872	(\$100,102)	(38%)
	<i>Total</i>	<i>\$375,460</i>	<i>\$257,842</i>	<i>(\$117,618)</i>	<i>(31%)</i>

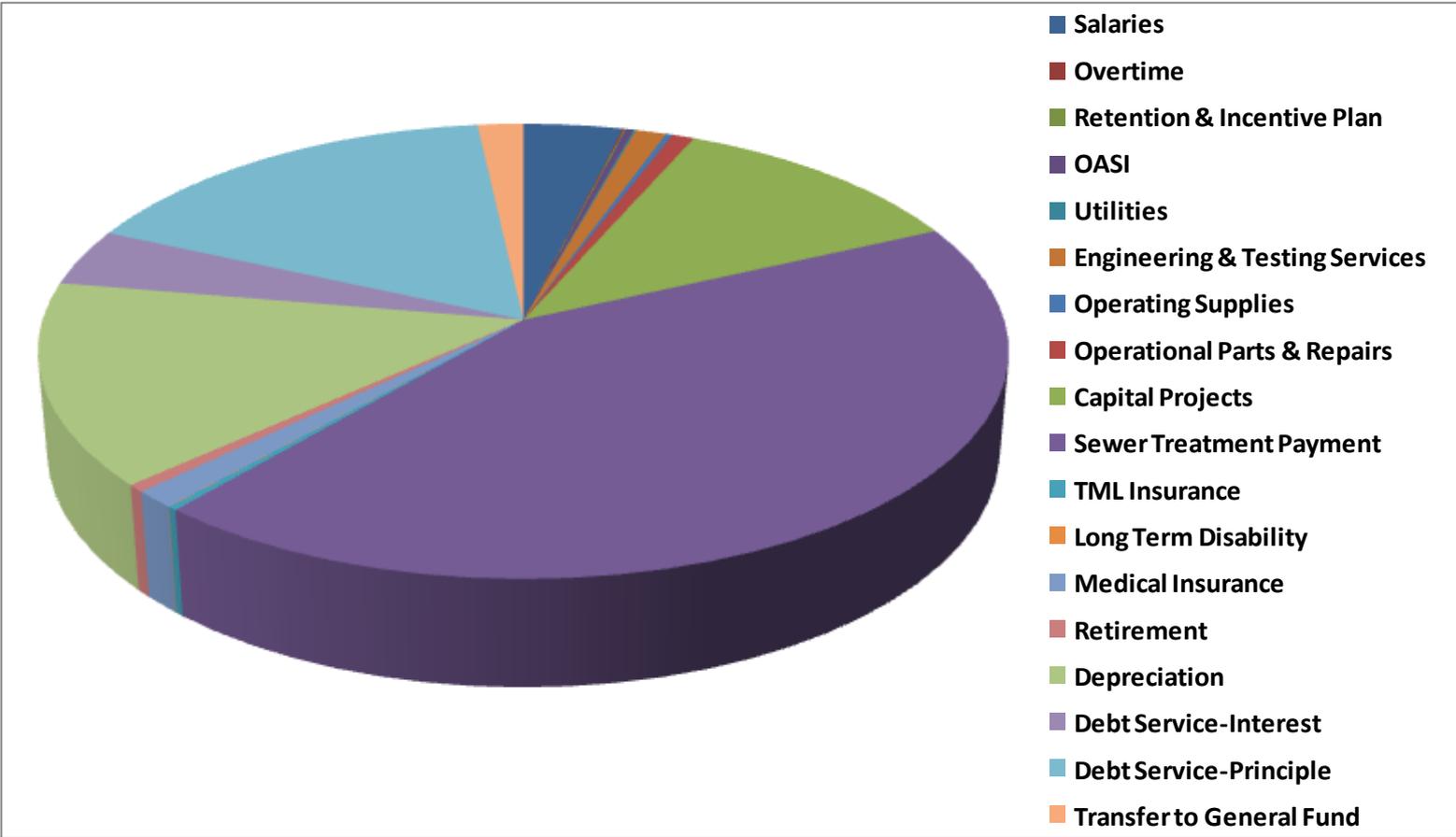
SEWER ENTERPRISE FUND REVENUES



Sewer Enterprise Fund Revenues

Acct	Detail	FY 11/12	FY 12/13	Inc/(Dec)	%
36100	Interest Earnings	\$6,720	\$6,000	(\$720)	(11%)
36213	Payment from Chattanooga	\$33,653	\$33,648	(\$5)	0%
36990	Miscellaneous Revenues	\$200	\$0	(\$200)	(100%)
37003	Transfer from Fund Balance	\$0	\$88,000	\$88,000	_____
37210	Sewer Service Charges	\$795,600	\$662,000	(\$133,600)	(17%)
37296	Sewer Tap Fees	\$55,000	\$50,000	(\$5,000)	(9%)
37950	Debt Service from WWTA	\$21,380	\$21,960	\$580	3%
xxxxxx	Due from Airport	\$0	\$15,000	\$15,000	_____
	<i>Total</i>	<i>\$912,553</i>	<i>\$876,608</i>	<i><b style="color: red;">(\$35,945)</i>	<i><b style="color: red;">(4%)</i>

SEWER ENTERPRISE FUND EXPENSES



Sewer Enterprise Fund

Expenses

52211

Acct	Detail	FY 11/12	FY 12/13	Inc/(Dec)	%
111	Salaries	\$33,714	\$32,730	(\$984)	(3%)
112	Overtime	\$500	\$500	\$0	0%
134	Retention & Incentive Plan	\$674	\$491	(\$183)	(27%)
141	OASI	\$2,631	\$2,617	(\$14)	(1%)
241	Utilities	\$1,020	\$750	(\$270)	(26%)
253	Engineering/Testing Services	\$11,275	\$10,100	(\$1,175)	(10%)
320	Operating Supplies	\$2,225	\$2,225	\$0	0%
338	Operational Parts & Repairs	\$4,250	\$7,250	\$3,000	71%
900	Capital Projects	\$105,200	\$100,000	(\$5,200)	(5%)
	<i>Total</i>	<i>\$161,489</i>	<i>\$156,663</i>	<i>(\$4,826)</i>	<i>(3%)</i>

Sewer Enterprise Fund Expenses

52213: Disposal and Treatment

Acct	Detail	FY 11/12	FY 12/13	Inc/(Dec)	%
243	Sewer Treatment Payment	\$272,468	\$373,380	\$100,912	37%
	<i>Total</i>	<i>\$272,468</i>	<i>\$373,380</i>	<i>\$100,912</i>	<i>37%</i>

52217: Administration

Acct	Detail	FY 11/12	FY 12/13	Inc/(Dec)	%
138	Long Term Disability	\$199	\$193	(\$6)	(3%)
142	Medical Insurance	\$4,060	\$10,781	\$6,721	166%
143	Retirement	\$4,404	\$4,585	\$181	4%
510	TML Insurance	\$1,606	\$2,402	\$796	50%
540	Depreciation	\$124,900	\$124,900	\$0	0%
633	Debt Service – Interest	\$40,508	\$35,004	(\$5,504)	(14%)
639	Debt Service – Principle	\$137,724	\$143,190	\$5,466	4%
760	Transfer to General Fund	\$15,000	\$15,000	\$0	0%
	<i>Total</i>	<i>\$328,401</i>	<i>\$336,055</i>	<i>\$7,654</i>	<i>2%</i>

SEWER ENTERPRISE FUND OVERVIEW

Revenues \$876,608

Expenses

52211: General Sewer Expense	\$156,663
52213: Disposal and Treatment	\$373,380
52217: Administration	\$336,055

Total Expenses \$866,098

Surplus of \$10,510

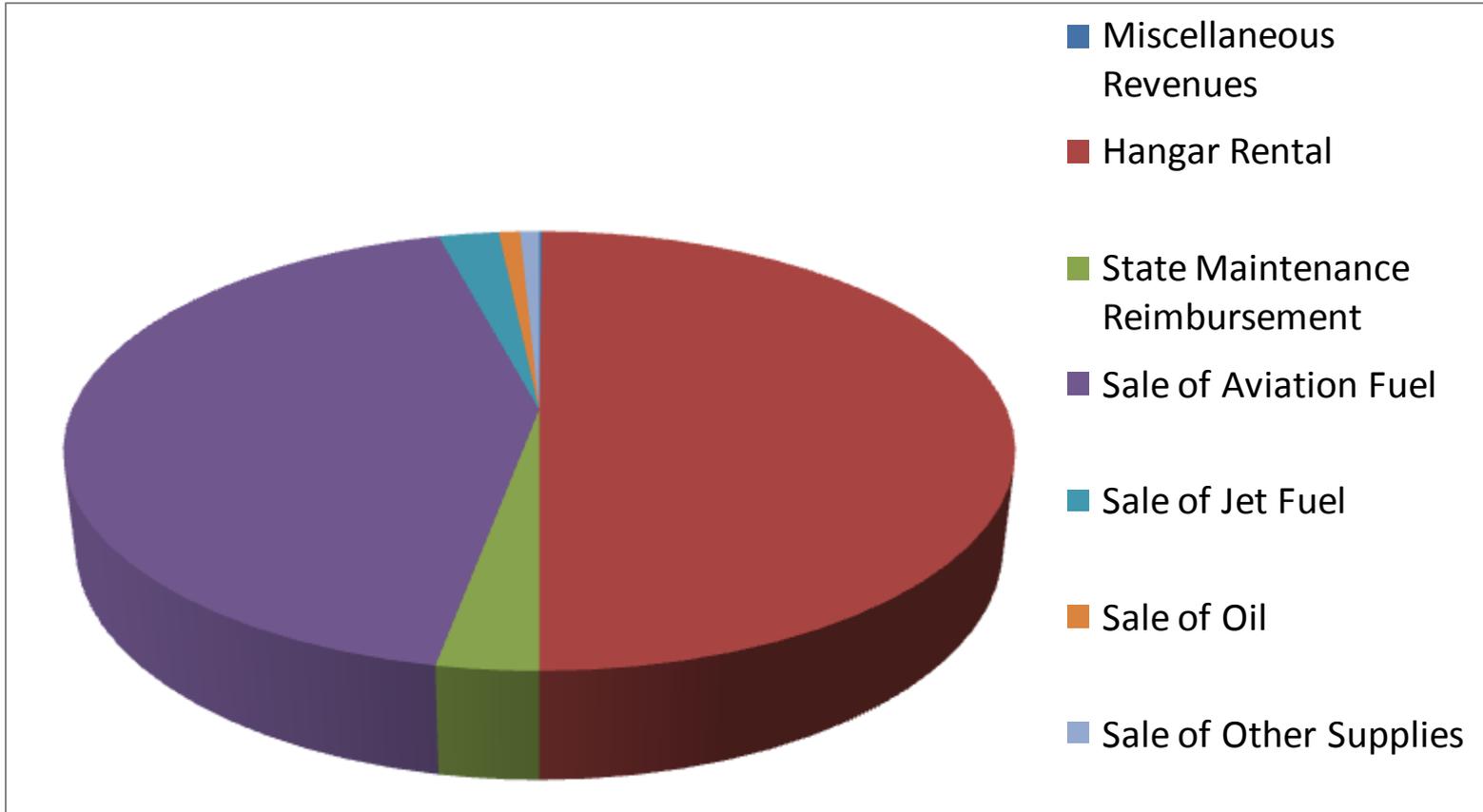
Airport Enterprise Fund

Guiding Principles and Goals

- ❖ Secure our future stability through a more streamlined business approach.
- ❖ Keep a positive attitude as the rising cost of fuel and maintenance continue to buffet our path.
- ❖ Cross the first waypoint to our destination of becoming a profitable and debt free airport.



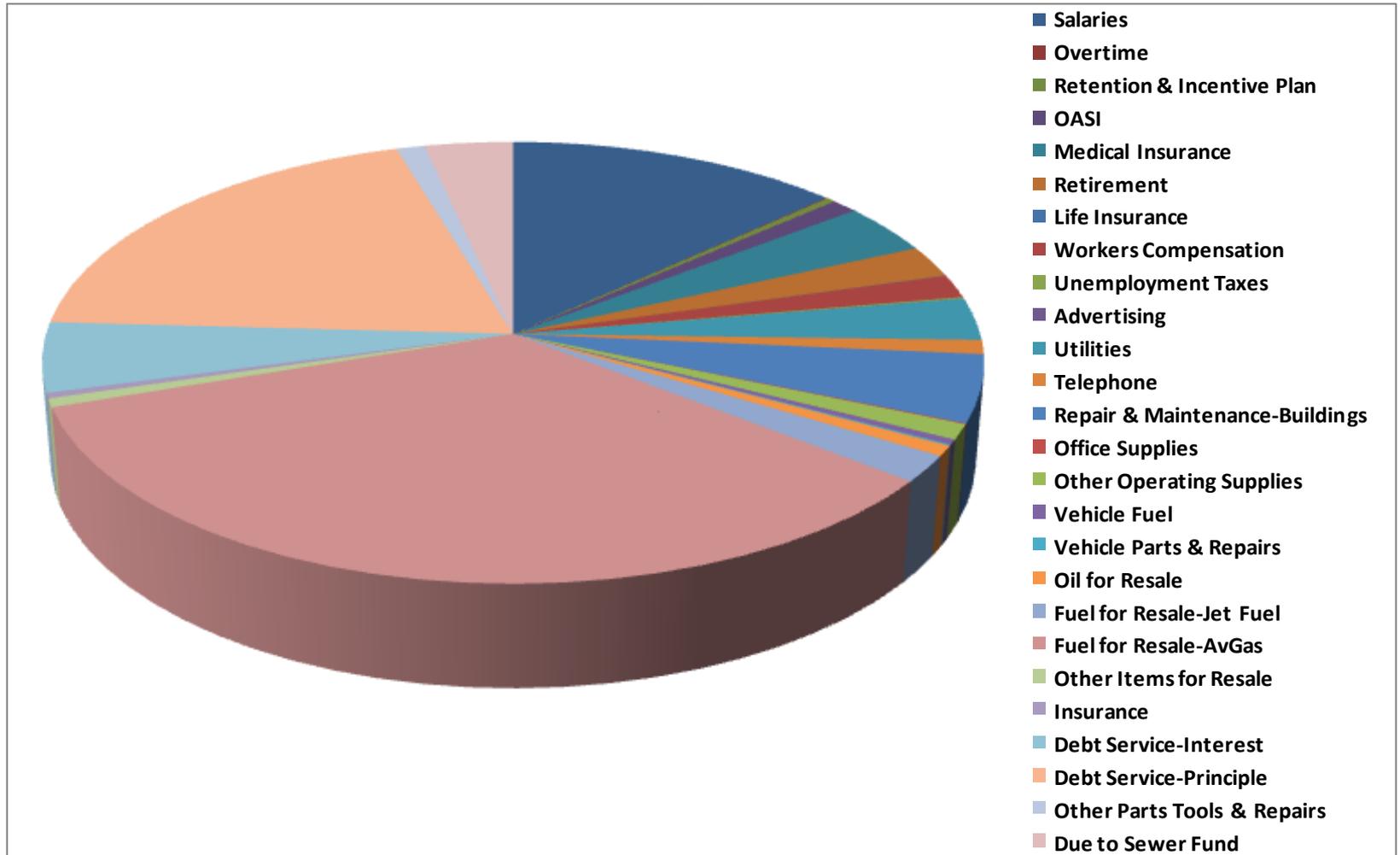
AIRPORT ENTERPRISE FUND REVENUES



Airport Enterprise Fund Revenues

Acct	Detail	FY 11/12	FY 12/13	Inc/(Dec)	%
36330	Sale of Surplus Property	\$2,800	\$0	(\$2,800)	(100%)
36990	Miscellaneous Revenues	\$900	\$500	(\$400)	(44%)
37512	Hanger Rental	\$235,484	\$224,025	(\$11,459)	(5%)
37521	State Maintenance Reimb.	\$10,990	\$13,000	\$2,010	18%
37531	Sale of Aviation Fuel	\$283,500	\$193,050	(\$90,450)	(32%)
37532	Sale of Jet Fuel	\$14,259	\$11,024	(\$3,235)	(23%)
37538	Sale of Oil	\$4,800	\$3,892	(\$908)	(19%)
37539	Sale of Other Supplies	\$3,961	\$3,500	(\$461)	(12%)
	Total	\$556,694	\$448,991	(\$107,703)	(19%)

AIRPORT ENTERPRISE FUND EXPENSES



Airport Enterprise Fund Expenses

Acct	Detail	FY 11/12	FY 12/13	Inc/(Dec)	%
111	Salaries	\$68,423	\$56,923	(\$11,500)	(17%)
112	Overtime	\$200	\$200	\$0	0%
134	Retention and Incentive Plan	\$2,473	\$1,564	(\$909)	(37%)
138	Long Term Disability	\$422	\$430	\$8	2%
141	OASI	\$7,884	\$4,490	(\$3,394)	(43%)
142	Medical Insurance	\$15,334	\$16,100	\$766	5%
143	Retirement	\$9,713	\$10,174	\$461	5%
145	Life Insurance	\$101	\$101	\$0	0%
146	Workers Compensation	\$3,798	\$7,389	\$3,591	95%
147	Unemployment Taxes	\$500	\$500	\$0	0%
237	Advertising	\$50	\$50	\$0	0%
241	Utilities	\$14,300	\$13,500	(\$800)	(6%)

Airport Enterprise Fund Expenses

Acct	Detail	FY 11/12	FY 12/13	Inc/(Dec)	%
245	Telephone	\$5,021	\$4,518	(\$503)	(10%)
266	Repair/Main.-Building	\$21,480	\$21,480	\$0	0%
310	Office Supplies	\$250	\$300	\$50	20%
329	Other Operating Supplies	\$4,008	\$4,809	\$801	20%
331	Vehicle Fuel	\$950	\$1,600	\$650	68%
332	Vehicle Parts and Repairs	\$300	\$450	\$150	50%
340	Other Parts Tools & Repairs	\$500	\$4,787	\$4,287	857%
355	Oil for Resale	\$3,994	\$3,244	(\$750)	(19%)
357	Fuel for Resale- Jet Fuel	\$10,185	\$8,480	(\$1,705)	(17%)
358	Fuel for Resale- AvGas	\$210,000	\$148,500	(\$61,500)	(29%)

Airport Enterprise Fund Expenses

Acct	Detail	FY 11/12	FY 12/13	Inc/(Dec)	%
359	Other Items for Resale	\$3,047	\$2,742	(\$305)	(10%)
510	TML Insurance	\$1,637	\$1,720	\$83	5%
633	Debt Service- Interest	\$26,961	\$22,255	(\$4,707)	(17%)
639	Debt Service- Principle	\$106,064	\$85,512	(\$20,552)	(19%)
xxx	Due to Sewer Fund	\$0	\$15,000	\$15,000	_____
	<i>Total</i>	<i>\$517,595</i>	<i>\$436,817</i>	<i style="color: red;">(\$80,778)</i>	<i style="color: red;">(16%)</i>

Revenues \$448,991
Expenses \$436,817

Total Surplus \$12,174

Conclusion

The key management and staff members in conjunction with the finance team have spent many tireless hours compiling this document. I am most grateful for their efforts as we all have worked very closely together in the spirit of teamwork and efficiency.

Sincerely,

Ted A. Rogers, MSA

City Manager & Chief Administrative Officer